

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK (SKAT) TAX  
REFUND SCHEME LITIGATION

This document relates to: 18-cv-10100

MASTER DOCKET

18-md-2865 (LAK)

**STIPULATION AND ~~PROPOSED~~ ORDER**

WHEREAS, on June 12, 2018, Plaintiff SKAT, the Customs and Tax Administration of the Kingdom of Denmark, filed a complaint in the Eastern District of Pennsylvania against Defendants Newsong Fellowship Church 401K Plan and Alexander Jamie Mitchell III (the “Pennsylvania Defendants”) alleging the Pennsylvania Defendants’ involvement in a fraudulent tax refund scheme against Plaintiff SKAT, *see SKAT v. Newsong Fellowship Church 401K Plan, et al.*, Case No. 18-cv-2459 (E.D. Pa.) (the “Pennsylvania Action”);

WHEREAS, on October 3, 2018, the U.S. Judicial Panel on Multidistrict Litigation entered an order transferring the Pennsylvania Action, as well as actions in several other districts, to this Court for coordinated or consolidated pretrial proceedings (Dkt. No. 1);

WHEREAS, on October 10, 2018, this Court issued an order that, *inter alia*, stayed all motions to dismiss that were pending at the time of the transfer of cases to this Court, *see* Pretrial Order No. 4, ¶ 5 (Dkt. No. 2);

WHEREAS, on November 19, 2018, counsel for the Pennsylvania Defendants filed a Letter with the Court informing the Court of the status of the Pennsylvania Action and seeking permission to file a motion to dismiss with respect to that action when the Court lifts the stay imposed by Pretrial Order No. 4 (Dkt. No. 27);

WHEREAS, during the proceedings held before the Court on November 20, 2018, counsel for the Pennsylvania Defendants requested the Court's permission to file a motion to dismiss so that any subsequent orders issued by the Court with respect to the other pending motions to dismiss would apply to the Pennsylvania Defendants' motion as well, and the Court granted the Pennsylvania Defendants permission to do so and indicated that it would likely stay such motion, *see* Nov. 20, 2018 Tr. 24:12-25:7 (Dkt. No. 37);

WHEREAS, on December 6, 2018, the Pennsylvania Defendants filed a Motion to Dismiss the Complaint (Dkt. Nos. 44-46) (the "Motion"); and

WHEREAS, Plaintiff SKAT and the Pennsylvania Defendants understand that the Court intends to stay the Motion consistent with the Court's treatment of the motions to dismiss in the other actions that were pending at the time those actions were transferred to this Court.

NOW, IT IS HEREBY STIPULATED AND AGREED, by and between Plaintiff SKAT and the Pennsylvania Defendants, by and through their duly authorized respective counsel, that:

1. The Motion is hereby stayed pending further direction from the Court, and Plaintiff SKAT's time to respond to the Motion is adjourned *sine die*.

Dated: New York, New York  
December 20, 2018

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*Counsel for Plaintiff SKAT (Customs and Tax  
Administration of the Kingdom of Denmark)*

SO ORDERED

  
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U.S. District Judge Lewis A. Kaplan

12/20/18